

EXHIBIT B

(Summary of Hours and Fees by
Timekeeper and Project Category)

EXHIBIT B-1
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Godfrey and Kahn, S.C.

Summary of Hours and Fees by Project Category From
January 24, 2011 through April 30, 2011

#	Exhibit No.	Project Category	Carla Andres		Peggy L. Barlett		Monica Santa Maria		Brian C. Spahn		Katherine Stadler		Patricia Wheeler		Brady C. Williamson		Eric Wilson		TOTAL HOURS	TOTAL FEES ²
			Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees		
2	Exhibit C-0002	General Case Administration	5.6	\$1,960.00	9.1	\$2,047.50	3	\$720.00	8.2	\$2,091.00	15.2	\$6,536.00	3.1	\$883.50	1.9	\$997.50	8.1	\$3,645.00	54.2	\$18,880.50
3	Exhibit C-0003	Godfrey & Kahn's Fee Application													0.3	\$157.50			0.3	\$157.50
4	Exhibit C-0004	Third Party Retention/Fee Application					1.9	\$456.00			0.7	\$301.00			0.5	\$262.50			3.1	\$1,019.50
6	Exhibit C-0006	General Contact/Comm.					0.3	\$72.00	0.7	\$178.50	40.2	\$17,286.00			35.1	\$18,427.50	0.6	\$270.00	76.9	\$36,234.00
8	Exhibit C-0008	Prepare for and Attend Fee Committee Meetings	1.2	\$420.00			9.4	\$2,256.00			65.2	\$28,036.00			35.5	\$18,637.50	1.2	\$540.00	112.5	\$49,889.50
9	Exhibit C-0009	Non-Working Travel ¹					5.4	\$1,296.00			29.85	\$12,835.50			22.45	\$11,786.25	6.9	\$3,105.00	64.6	\$29,022.75
10	Exhibit C-0010	Preparation of Summary Reports	0.6	\$210.00			16	\$3,840.00			6.5	\$2,795.00	19.1	\$5,443.50	2.6	\$1,365.00			44.8	\$13,653.50
11	Exhibit C-0011	Prepare for and Attend Hearings and Court									3.5	\$1,505.00			7.7	\$4,042.50			11.2	\$5,547.50
12	Exhibit C-0012	Godfrey & Kahn's Retention Issues (Task			0.7	\$157.50	37.4	\$8,976.00	2.7	\$688.50	41.2	\$17,716.00	2.3	\$655.50	15.8	\$8,295.00	0.3	\$135.00	100.4	\$36,623.50
13	Exhibit C-0013	Legal/Factual Research					0.5	\$120.00	2.6	\$663.00	1	\$430.00	6.7	\$1,909.50	2.3	\$1,207.50			13.1	\$4,330.00
14	Exhibit C-0014	General Case Meetings (Task Code 0200)	15.4	\$5,390.00	11.7	\$2,632.50	25.7	\$6,168.00	22	\$5,610.00	13.2	\$5,676.00	13.4	\$3,819.00	3.6	\$1,890.00	17.7	\$7,965.00	122.7	\$39,150.50
15	Exhibit C-0015	Preparation of Fee Protocols/Orders/	2.5	\$875.00	0.8	\$180.00	1	\$240.00	0.1	\$25.50	46.9	\$20,167.00	2.7	\$769.50	19.6	\$10,290.00	1.3	\$585.00	74.9	\$33,132.00
16A	Exhibit C-016A	Alvarez & Marsal													1.6	\$840.00			1.6	\$840.00
16C	Exhibit C-016C	Bingham McCutchen LLP					11.9	\$2,856.00	0.1	\$25.50	2.4	\$1,032.00	37.6	\$10,716.00	1.9	\$997.50			53.9	\$15,627.00
16E	Exhibit C-016E	Bortstein Legal, LLC					7.7	\$1,848.00			1.6	\$688.00	3.6	\$1,026.00	0.8	\$420.00			13.7	\$3,982.00
16F	Exhibit C-016F	BrownGreer PLC	2.9	\$1,015.00	3.8	\$855.00	2.9	\$696.00	0.3	\$76.50	17.1	\$7,353.00	0.8	\$228.00	3.5	\$1,837.50	14	\$6,300.00	45.3	\$18,361.00
16H	Exhibit C-016H	Clyde Click, P.C.													0.2	\$105.00			0.2	\$105.00
16I	Exhibit C-016I	Curtis Mallet-Prevost, et al.					32.8	\$7,872.00			3	\$1,290.00	17.6	\$5,016.00	0.9	\$472.50			54.3	\$14,650.50
16J	Exhibit C-016J	Dechert LLP					6.8	\$1,632.00	0.1	\$25.50	2	\$860.00	16.1	\$4,588.50	1.2	\$630.00			26.2	\$7,736.00
16K	Exhibit C-016K	Deloitte Tax LLP									0.2	\$86.00							0.2	\$86.00
16M	Exhibit C-016M	Duff & Phelps					3.8	\$912.00			1.7	\$731.00			0.5	\$262.50			6	\$1,905.50
16N	Exhibit C-016N	Ernst & Young LLP							1.6	\$408.00	0.2	\$86.00			0.3	\$157.50	0.3	\$135.00	2.4	\$786.50
16O	Exhibit C-016O	FTI Consulting, Inc.	35.8	\$12,530.00	11.9	\$2,677.50	0.2	\$48.00			2.4	\$1,032.00			0.8	\$420.00			51.1	\$16,707.50
16P	Exhibit C-016P	Gibson Dunn & Crutcher LLP					16.3	\$3,912.00			2.4	\$1,032.00	7.6	\$2,166.00	2.2	\$1,155.00			28.5	\$8,265.00
16Q	Exhibit C-016Q	Houlihan, Lokey, Howard et al.	4.6	\$1,610.00	5.1	\$1,147.50					1.4	\$602.00			0.9	\$472.50			12	\$3,832.00

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Godfrey and Kahn, S.C.

Summary of Hours and Fees by Project Category From
January 24, 2011 through April 30, 2011

#	Exhibit No.	Project Category	Carla Andres		Peggy L. Barlett		Monica Santa Maria		Brian C. Spahn		Katherine Stadler		Patricia Wheeler		Brady C. Williamson		Eric Wilson		TOTAL HOURS	TOTAL FEES ²
			Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees		
16T	Exhibit C-016T	Jenner & Block LLP					8.9	\$2,136.00			0.5	\$215.00	0.8	\$228.00	0.3	\$157.50			10.5	\$2,736.50
16U	Exhibit C-016U	Jones Day					38.3	\$9,192.00			6.8	\$2,924.00	0.9	\$256.50	2.7	\$1,417.50			48.7	\$13,790.00
16V	Exhibit C-016V	Kasowitz, Benson, Torres et al.			1.5	\$337.50	4.5	\$1,080.00			1.9	\$817.00	1.3	\$370.50	0.9	\$472.50			10.1	\$3,077.50
16W	Exhibit C-016W	Kleyr Grasso Associates			1.6	\$360.00	6	\$1,440.00			1.1	\$473.00	0.2	\$57.00	1.7	\$892.50			10.6	\$3,222.50
16X	Exhibit C-016X	Latham & Watkins LLP			1.7	\$382.50	2	\$480.00			0.4	\$172.00	8.7	\$2,479.50	0.8	\$420.00			13.6	\$3,934.00
16Y	Exhibit C-016Y	Lazard Freres & Co. LLC					0.2	\$48.00	3	\$765.00	3.5	\$1,505.00			1.3	\$682.50	0.3	\$135.00	8.3	\$3,135.50
16AA	Exhibit C-16AA	McKenna Long & Aldridge LLP			2.9	\$652.50	4	\$960.00			1.5	\$645.00	24.9	\$7,096.50	1.2	\$630.00			34.5	\$9,984.00
16BB	Exhibit C-16BB	Milbank, Tweed, Hadley et al.	15.1	\$5,285.00	93.2	\$20,970.00	6.3	\$1,512.00			6.5	\$2,795.00			5.8	\$3,045.00			126.9	\$33,607.00
16CC	Exhibit C-16CC	MMOR Consulting, Inc.							2.2	\$561.00	0.4	\$172.00			0.4	\$210.00	1.7	\$765.00	4.7	\$1,708.00
16DD	Exhibit C-16DD	Momo-O, Matsuo & Namba					4.2	\$1,008.00			1.1	\$473.00	0.6	\$171.00	0.4	\$210.00			6.3	\$1,862.00
16FF	Exhibit C-16FF	Pachulski, Stang, Ziehl & Jones LLP					22.1	\$5,304.00			1.5	\$645.00	2.2	\$627.00	1.7	\$892.50			27.5	\$7,468.50
16GG	Exhibit C-16GG	Paul Hastings Janofsky & Walker LLP			0.5	\$112.50	7.9	\$1,896.00			1.3	\$559.00	0.3	\$85.50	1.1	\$577.50			11.1	\$3,230.50
16HH	Exhibit C-16HH	Pricewaterhouse Coopers LLP							3.8	\$969.00	0.6	\$258.00			0.4	\$210.00	0.3	\$135.00	5.1	\$1,572.00
16II	Exhibit C-16II	Quinn, Emanuel, Urquhart & Sullivan LLP	14.7	\$5,145.00	49.5	\$11,137.50					2.5	\$1,075.00			1.5	\$787.50			68.2	\$18,145.00
16JJ	Exhibit C-16JJ	Reed Smith LLP									0.2	\$86.00			0.2	\$105.00			0.4	\$191.00
16KK	Exhibit C-16KK	Reilly Pozner LLP							18.8	\$4,794.00	1.8	\$774.00			2.2	\$1,155.00	29.1	\$13,095.00	51.9	\$19,818.00
16LL	Exhibit C-16LL	Richard Sheldon QC	2.1	\$735.00	1.4	\$315.00					0.7	\$301.00			0.3	\$157.50			4.5	\$1,508.50
16MM	Exhibit C-16MM	Simpson Thacher & Bartlett LLP			0.7	\$157.50	3.7	\$888.00			0.6	\$258.00	10.8	\$3,078.00	1	\$525.00			16.8	\$4,906.50
16NN	Exhibit C-16NN	SNR Denton US LLP	0.1	\$35.00							0.3	\$129.00			0.6	\$315.00			1	\$479.00
16OO	Exhibit C-16OO	Sutherland Asbill & Brennan LLP			1.1	\$247.50	1.3	\$312.00			0.5	\$215.00	2.7	\$769.50	0.6	\$315.00			6.2	\$1,859.00
16PP	Exhibit C-16PP	The O'Neil Group					0.8	\$192.00	18	\$4,590.00	3	\$1,290.00			1.2	\$630.00	3.2	\$1,440.00	26.2	\$8,142.00
16QQ	Exhibit C-16QQ	Weil Gotshal & Manges LLP					0.9	\$216.00	58.8	\$14,994.00	8.4	\$3,612.00	0.4	\$114.00	9.4	\$4,935.00	43.7	\$19,665.00	121.6	\$43,536.00
16RR	Exhibit C-16RR	Windels Marx Lane & Mittendorf LLP							9.8	\$2,499.00	0.6	\$258.00			0.7	\$367.50	0.4	\$180.00	11.5	\$3,304.50

Exhibit B-1
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Godfrey and Kahn, S.C.

Summary of Hours and Fees by Project Category From
January 24, 2011 through April 30, 2011

#	Exhibit No.	Project Category	Carla Andres		Peggy L. Barlett		Monica Santa Maria		Brian C. Spahn		Katherine Stadler		Patricia Wheeler		Brady C. Williamson		Eric Wilson		TOTAL HOURS	TOTAL FEES ²
			Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees		
16SS	Exhibit C-16SS	Wollmuth Maher & Deutsch LLP													0.2	\$105.00			0.2	\$105.00
16UU	Exhibit C-16UU	Locke Lord Bissell & Liddell LLP					0.5	\$120.00											0.5	\$120.00

TOTAL HOURS EXHIBIT B-1 ²			100.6		197.2		294.6		152.8		343.55		184.4		198.75		129.1		TOTAL HOURS:	1,601.00
TOTAL FEES EXHIBIT B-1 ²			\$35,210.00		\$44,370.00		\$70,704.00		\$38,964.00		\$147,726.50		\$52,554.00		\$104,343.75		\$58,095.00		TOTAL FEES:	\$551,967.25

¹Total Travel Time is 129.2 (Hours) and \$58,045.50 (Fees). The amounts listed represent a reduction of 50% for non-working travel time.

²See Exhibit B-2 for grand totals of all timekeepers.

EXHIBIT B-2
FD-5017
Godfrey Kahn, S.C.Summary of Hours and Fees by Project Category From
January 24, 2011 through April 30, 2011

#	Exhibit No.	Project Category	Rebecca (Jill) Bradshaw		Zerithea Raiche		Maribeth Roufus		Nicole E. Talbott Settle		Karen Zellmer		TOTAL HOURS	TOTAL FEES	GRAND TOTAL HOURS (EXH B-1 and B-2)	GRAND TOTAL FEES (EXH. B-1 and B-2)
			Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees				
2	Exhibit C-0002	General Case Administration			259.2	\$42,768.00	24.4	\$4,026.00	50.8	\$8,382.00			334.4	\$55,176.00	388.60	\$74,056.50
3	Exhibit C-0003	Godfrey & Kahn's Fee Application											0	\$0.00	0.30	\$157.50
4	Exhibit C-0004	Third Party Retention/Fee Application											0	\$0.00	3.10	\$1,019.50
6	Exhibit C-0006	General Contact/Communication			4.7	\$775.50			3	\$495.00			7.7	\$1,270.50	84.60	\$37,504.50
8	Exhibit C-0008	Prepare for and Attend Fee Committee Meetings			55.3	\$9,124.50			39.6	\$6,534.00			94.9	\$15,658.50	207.40	\$65,548.00
9	Exhibit C-0009	Non-Working Travel ¹							3.85	\$635.25			3.85	\$635.25	68.45	\$29,658.00
10	Exhibit C-0010	Preparation of Summary Reports			35.5	\$5,857.50	10.1	\$1,666.50	3	\$495.00			48.6	\$8,019.00	93.40	\$21,672.50
11	Exhibit C-0011	Prepare for and Attend Hearings and Court Communication			1	\$165.00				\$0.00			1	\$165.00	12.20	\$5,712.50
12	Exhibit C-0012	Godfrey & Kahn's Retention Issues (Task Code 470)			52.4	\$8,646.00	3	\$495.00	0.6	\$99.00	4.1	\$676.50	60.1	\$9,916.50	160.50	\$46,540.00
13	Exhibit C-0013	Legal/Factual Research	0.9	\$157.50	15.2	\$2,508.00			15	\$2,475.00			31.1	\$5,140.50	44.20	\$9,470.50
14	Exhibit C-0014	General Case Meetings (Task Code 0200)			29.4	\$4,851.00	10	\$1,650.00	25	\$4,125.00			64.4	\$10,626.00	187.10	\$49,776.50
15	Exhibit C-0015	Preparation of Fee Protocols/Orders/Other Pleadings			23.6	\$3,894.00			0.2	\$33.00			23.8	\$3,927.00	98.70	\$37,059.00
16A	Exhibit C-016A	Alvarez & Marsal	0.3	\$52.50									0.3	\$52.50	1.90	\$892.50
16C	Exhibit C-016C	Bingham McCutchen LLP			0.8	\$132.00			3.2	\$528.00			4	\$660.00	57.90	\$16,287.00
16E	Exhibit C-016E	Bortstein Legal, LLC			0.1	\$16.50			2.5	\$412.50			2.6	\$429.00	16.30	\$4,411.00
16F	Exhibit C-016F	BrownGreer PLC			1.3	\$214.50	2.6	\$429.00	36.3	\$5,989.50			40.2	\$6,633.00	85.50	\$24,994.00
16H	Exhibit C-016H	Clyde Click, P.C.			0.1	\$16.50							0.1	\$16.50	0.30	\$121.50
16I	Exhibit C-016I	Curtis Mallet-Prevost, et al.	3.7	\$647.50	1.2	\$198.00			0.3	\$49.50			5.2	\$895.00	59.50	\$15,545.50
16J	Exhibit C-016J	Dechert LLP			0.9	\$148.50			9.7	\$1,600.50			10.6	\$1,749.00	36.80	\$9,485.00
16K	Exhibit C-016K	Deloitte Tax LLP											0	\$0.00	0.20	\$86.00
16M	Exhibit C-016M	Duff & Phelps			0.1	\$16.50			6.1	\$1,006.50			6.2	\$1,023.00	12.20	\$2,928.50
16N	Exhibit C-016N	Ernst & Young LLP			1.8	\$297.00							1.8	\$297.00	4.20	\$1,083.50

EXHIBIT B-2
FD-601Godfrey Kahn, S.C.
Summary of Hours and Fees by Project Category From
January 24, 2011 through April 30, 2011

#	Exhibit No.	Project Category	Rebecca (Jill) Bradshaw		Zerithea Raiche		Maribeth Roufus		Nicole E. Talbott Settle		Karen Zellmer		TOTAL HOURS	TOTAL FEES	GRAND TOTAL HOURS (EXH B-1 and B-2)	GRAND TOTAL FEES (EXH. B-1 and B-2)
			Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees				
16O	Exhibit C-016O	FTI Consulting, Inc.			8.7	\$1,435.50	3.5	\$577.50	0.1	\$16.50			12.3	\$2,029.50	63.40	\$18,737.00
16P	Exhibit C-016P	Gibson Dunn & Crutcher LLP			7.1	\$1,171.50			2.4	\$396.00			9.5	\$1,567.50	38.00	\$9,832.50
16Q	Exhibit C-016Q	Houlihan, Lokey, Howard et al.					0.9	\$148.50	0.6	\$99.00			1.5	\$247.50	13.50	\$4,079.50
16T	Exhibit C-016T	Jenner & Block LLP			2.7	\$445.50			2.6	\$429.00			5.3	\$874.50	15.80	\$3,611.00
16U	Exhibit C-016U	Jones Day			0.7	\$115.50			10.4	\$1,716.00			11.1	\$1,831.50	59.80	\$15,621.50
16V	Exhibit C-016V	Kasowitz, Benson, Torres et al.			4.9	\$808.50	1.4	\$231.00	2.7	\$445.50			9	\$1,485.00	19.10	\$4,562.50
16W	Exhibit C-016W	Kleyn Grasso Associates			2.1	\$346.50	1.6	\$264.00	1.6	\$264.00			5.3	\$874.50	15.90	\$4,097.00
16X	Exhibit C-016X	Latham & Watkins LLP					1.7	\$280.50	1.3	\$214.50			3	\$495.00	16.60	\$4,429.00
16Y	Exhibit C-016Y	Lazard Freres & Co. LLC			2.2	\$363.00							2.2	\$363.00	10.50	\$3,498.50
16AA	Exhibit C-16AA	McKenna Long & Aldridge LLP			0.1	\$16.50	2.1	\$346.50	9.5	\$1,567.50			11.7	\$1,930.50	46.20	\$11,914.50
16BB	Exhibit C-16BB	Milbank, Tweed, Hadley et al.			0.1	\$16.50	13.4	\$2,211.00	0.8	\$132.00			14.3	\$2,359.50	141.20	\$35,966.50
16CC	Exhibit C-16CC	MMOR Consulting, Inc.											0	\$0.00	4.70	\$1,708.00
16DD	Exhibit C- 16DD	Momo-O, Matsuo & Namba			0.4	\$66.00			1.4	\$231.00			1.8	\$297.00	8.10	\$2,159.00
16FF	Exhibit C-16FF	Pachulski, Stang, Ziehl & Jones LLP			11	\$1,815.00	1.8	\$297.00	2.5	\$412.50			15.3	\$2,524.50	42.80	\$9,993.00
16GG	Exhibit C-16GG	Paul Hastings Janofsky & Walker LLP			1.9	\$313.50	0.5	\$82.50	0.5	\$82.50			2.9	\$478.50	14.00	\$3,709.00
16HH	Exhibit C-16HH	PricewaterhouseCoopers LLP			2.6	\$429.00							2.6	\$429.00	7.70	\$2,001.00
16II	Exhibit C-16II	Quinn, Emanuel, Urquhart & Sullivan LLP			3.7	\$610.50	2.4	\$396.00	0.2	\$33.00			6.3	\$1,039.50	74.50	\$19,184.50
16JJ	Exhibit C-16JJ	Reed Smith LLP								\$0.00			0	\$0.00	0.40	\$191.00
16KK	Exhibit C-16KK	Reilly Pozner LLP			4.3	\$709.50	0.8	\$132.00	1.9	\$313.50			7	\$1,155.00	58.90	\$20,973.00
16LL	Exhibit C-16LL	Richard Sheldon QC			0.1	\$16.50				\$0.00			0.1	\$16.50	4.60	\$1,525.00
16MM	Exhibit C-16MM	Simpson Thacher & Bartlett LLP			0.5	\$82.50	1.1	\$181.50	1.7	\$280.50			3.3	\$544.50	20.10	\$5,451.00
16NN	Exhibit C-16NN	SNR Denton US LLP			0.2	\$33.00							0.2	\$33.00	1.20	\$512.00
16OO	Exhibit C-16OO	Sutherland Asbill & Brennan LLP			2	\$330.00	0.9	\$148.50	0.9	\$148.50			3.8	\$627.00	10.00	\$2,486.00

EXHIBIT B-2
 EC 7-017
 Godfrey Kahn, S.C.

**Summary of Hours and Fees by Project Category From
 January 24, 2011 through April 30, 2011**

#	Exhibit No.	Project Category	Rebecca (Jill) Bradshaw		Zerithea Raiche		Maribeth Roufus		Nicole E. Talbott Settle		Karen Zellmer		TOTAL HOURS	TOTAL FEES	GRAND TOTAL HOURS (EXH B-1 and B-2)	GRAND TOTAL FEES (EXH. B-1 and B-2)
			Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees				
16PP	Exhibit C-16PP	The O'Neil Group			0.5	\$82.50	1.3	\$214.50	1.7	\$280.50			3.5	\$577.50	29.70	\$8,719.50
16QQ	Exhibit C-16QQ	Weil Gotshal & Manges LLP			20.4	\$3,366.00	1.8	\$297.00	2	\$330.00			24.2	\$3,993.00	145.80	\$47,529.00
16RR	Exhibit C-16RR	Windels Marx Lane & Mittendorf LLP			2.6	\$429.00							2.6	\$429.00	14.10	\$3,733.50
16SS	Exhibit C-16SS	Wollmuth Maher & Deutsch LLP							0.1	\$16.50			0.1	\$16.50	0.30	\$121.50
16UU	Exhibit C-16UU	Locke Lord Bissell & Liddell LLP											0	\$0.00	0.50	\$120.00

TOTAL HOURS	4.9	561.4	85.3	244.05	4.1	TOTAL HOURS:	899.8		
TOTAL FEES	\$857.50	\$92,631.00	\$14,074.50	\$40,268.25	\$676.50	TOTAL FEES:	\$148,507.75		

¹Total Travel Time is 7.7 (Hours) and \$1,270.50 (Fees). The amounts listed represent a reduction of 50% for non-working travel time.

GRAND TOTALS OF ALL TIMEKEEPERS - HOURS (EXHIBIT B-1 and B-2.)	2,500.75
GRAND TOTAL OF ALL TIMEKEEPERS - FEES (EXHIBIT B-1 and B-2.)	\$700,475.00